

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 211: GENERAL PROVISIONS**

**§1765. TRADE-IN CREDIT**

When one or more items in one of the following categories are traded in toward the sale price of another item in that same category, the tax imposed by this Part must be levied only upon the difference between the sale price of the purchased property and the trade-in allowance of the property taken in trade. This section does not apply to transactions between dealers involving exchange of the property from inventory: [ 2007, c. 627, §50 (AMD); 2007, c. 627, §96 (AFF). ]

**1. Motor vehicles.** Motor vehicles;

[ 1987, c. 402, Pt. A, §180 (RPR) . ]

**3. Watercraft.** Watercraft;

[ 1989, c. 588, Pt. C, §4 (RPR) . ]

**4. Aircraft.** Aircraft;

[ 1987, c. 402, Pt. A, §180 (RPR) . ]

**6. Chain saws.** Chain saws;

[ 1987, c. 402, Pt. A, §180 (RPR) . ]

**7. Special mobile equipment.** Special mobile equipment; or

[ 2009, c. 207, §2 (AMD) . ]

**8. Trailers and truck campers.** Trailers and truck campers.

[ 2009, c. 207, §3 (AMD) . ]

**9. Truck campers.**

[ 2009, c. 207, §4 (RP) . ]

The trade-in credit allowed by this section is not available unless the items traded are in the same category. The tax must be levied only upon the difference between the sale price of the purchased property and the trade-in allowance of the property taken in trade. [ 2009, c. 207, §5 (AMD) . ]

**SECTION HISTORY**

1967, c. 108, (AMD). P&SL 1969, c. 154, §G1 (REEN). 1969, c. 295, §1 (RP). 1975, c. 317, §3 (AMD). 1975, c. 528, (AMD). 1975, c. 765, §20 (RPR). 1977, c. 686, §4 (RPR). 1979, c. 541, §A222 (AMD). 1985, c. 519, (RPR). 1987, c. 49, §§3,4 (AMD). 1987, c. 128, §3 (AMD). 1987, c. 402, §A180 (RPR). 1987, c. 467, §§1,2 (AMD). 1989, c. 533, §9 (AMD). 1989, c. 588, §C4 (AMD). 1997, c. 133, §§3,4 (AMD). 1999, c. 518, §2 (AMD). 2007, c. 375, §3 (AMD). 2007, c. 627, §50 (AMD). 2007, c. 627, §96 (AFF). 2009, c. 207, §§2-5 (AMD).

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